



Sen. Bill Cunningham

Filed: 10/24/2023

10300SB0584sam001

LRB103 03056 MXP 64891 a

1 AMENDMENT TO SENATE BILL 584

2 AMENDMENT NO. _____. Amend Senate Bill 584 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Lottery Law is amended by
5 changing Section 21.4 as follows:

6 (20 ILCS 1605/21.4)

7 Sec. 21.4. Joint Special Instant Scratch-off game.

8 (a) The Department shall offer a joint special instant
9 scratch-off game for the benefit of the special causes
10 identified in Sections 21.5, 21.6, 21.7, 21.8, 21.9, 21.10,
11 21.11, 21.13, 21.15, and 21.16. The operation of the game
12 shall be governed by this Section and any rules adopted by the
13 Department. The game shall commence on January 1, 2024 or as
14 soon thereafter, at the discretion of the Director, as is
15 reasonably practical and shall be discontinued on January 1,
16 2027. If any provision of this Section is inconsistent with

1 any other provision in the Act, then this Section governs.

2 (b) Once the joint special instant scratch-off game is
3 used to fund a special cause, the game will be used to fund the
4 special cause for the remainder of the special causes'
5 existence per the causes' respective Section of this Act.

6 (c) New specialty tickets and causes authorized by this
7 Act shall be funded by the joint special instant scratch-off
8 game. New specialty tickets and causes after February 1, 2024
9 must have a sunset date. The Department shall be limited to
10 supporting no more than 10 causes in total at any given time.

11 (d) Net revenue received from the sale of the joint
12 special instant scratch-off game for the purposes of this
13 Section shall be divided equally among the special causes the
14 game benefits. At the direction of the Department, the State
15 Comptroller shall direct and the State Treasurer shall
16 transfer from the State Lottery Fund the net revenue to the
17 specific fund identified for each special cause in accordance
18 with the special cause's respective Section in this Act. ~~The~~
19 ~~Department shall transfer the net revenue into the special~~
20 ~~fund identified for each special cause in accordance with the~~
21 ~~special cause's respective Section of this Act.~~ As used in
22 this Section, "net revenue" means the total amount for which
23 tickets have been sold less the sum of the amount paid out in
24 prizes and to retailers, and direct and estimated
25 administrative expenses incurred in operation of the ticket.

26 (Source: P.A. 103-381, eff. 7-28-23.)

1 Section 10. The Illinois Gambling Act is amended by
2 changing Sections 7.7 and 13 as follows:

3 (230 ILCS 10/7.7)

4 Sec. 7.7. Organization gaming licenses.

5 (a) The Illinois Gaming Board shall award one organization
6 gaming license to each person or entity having operating
7 control of a racetrack that applies under Section 56 of the
8 Illinois Horse Racing Act of 1975, subject to the application
9 and eligibility requirements of this Section. Within 60 days
10 after the effective date of this amendatory Act of the 101st
11 General Assembly, a person or entity having operating control
12 of a racetrack may submit an application for an organization
13 gaming license. The application shall be made on such forms as
14 provided by the Board and shall contain such information as
15 the Board prescribes, including, but not limited to, the
16 identity of any racetrack at which gaming will be conducted
17 pursuant to an organization gaming license, detailed
18 information regarding the ownership and management of the
19 applicant, and detailed personal information regarding the
20 applicant. The application shall specify the number of gaming
21 positions the applicant intends to use and the place where the
22 organization gaming facility will operate. A person who
23 knowingly makes a false statement on an application is guilty
24 of a Class A misdemeanor.

1 Each applicant shall disclose the identity of every person
2 or entity having a direct or indirect pecuniary interest
3 greater than 1% in any racetrack with respect to which the
4 license is sought. If the disclosed entity is a corporation,
5 the applicant shall disclose the names and addresses of all
6 officers, stockholders, and directors. If the disclosed entity
7 is a limited liability company, the applicant shall disclose
8 the names and addresses of all members and managers. If the
9 disclosed entity is a partnership, the applicant shall
10 disclose the names and addresses of all partners, both general
11 and limited. If the disclosed entity is a trust, the applicant
12 shall disclose the names and addresses of all beneficiaries.

13 An application shall be filed and considered in accordance
14 with the rules of the Board. Each application for an
15 organization gaming license shall include a nonrefundable
16 application fee of \$250,000. In addition, a nonrefundable fee
17 of \$50,000 shall be paid at the time of filing to defray the
18 costs associated with background investigations conducted by
19 the Board. If the costs of the background investigation exceed
20 \$50,000, the applicant shall pay the additional amount to the
21 Board within 7 days after a request by the Board. If the costs
22 of the investigation are less than \$50,000, the applicant
23 shall receive a refund of the remaining amount. All
24 information, records, interviews, reports, statements,
25 memoranda, or other data supplied to or used by the Board in
26 the course of this review or investigation of an applicant for

1 an organization gaming license under this Act shall be
2 privileged and strictly confidential and shall be used only
3 for the purpose of evaluating an applicant for an organization
4 gaming license or a renewal. Such information, records,
5 interviews, reports, statements, memoranda, or other data
6 shall not be admissible as evidence nor discoverable in any
7 action of any kind in any court or before any tribunal, board,
8 agency or person, except for any action deemed necessary by
9 the Board. The application fee shall be deposited into the
10 State Gaming Fund.

11 Any applicant or key person, including the applicant's
12 owners, officers, directors (if a corporation), managers and
13 members (if a limited liability company), and partners (if a
14 partnership), for an organization gaming license shall have
15 his or her fingerprints submitted to the Illinois State Police
16 in an electronic format that complies with the form and manner
17 for requesting and furnishing criminal history record
18 information as prescribed by the Illinois State Police. These
19 fingerprints shall be checked against the Illinois State
20 Police and Federal Bureau of Investigation criminal history
21 record databases now and hereafter filed, including, but not
22 limited to, civil, criminal, and latent fingerprint databases.
23 The Illinois State Police shall charge applicants a fee for
24 conducting the criminal history records check, which shall be
25 deposited into the State Police Services Fund and shall not
26 exceed the actual cost of the records check. The Illinois

1 State Police shall furnish, pursuant to positive
2 identification, records of Illinois criminal history to the
3 Illinois State Police.

4 (b) The Board shall determine within 120 days after
5 receiving an application for an organization gaming license
6 whether to grant an organization gaming license to the
7 applicant. If the Board does not make a determination within
8 that time period, then the Board shall give a written
9 explanation to the applicant as to why it has not reached a
10 determination and when it reasonably expects to make a
11 determination.

12 The organization gaming licensee shall purchase up to the
13 amount of gaming positions authorized under this Act within
14 120 days after receiving its organization gaming license. If
15 an organization gaming licensee is prepared to purchase the
16 gaming positions, but is temporarily prohibited from doing so
17 by order of a court of competent jurisdiction or the Board,
18 then the 120-day period is tolled until a resolution is
19 reached.

20 An organization gaming license shall authorize its holder
21 to conduct gaming under this Act at its racetracks on the same
22 days of the year and hours of the day that owners licenses are
23 allowed to operate under approval of the Board.

24 An organization gaming license and any renewal of an
25 organization gaming license shall authorize gaming pursuant to
26 this Section for a period of 4 years. The fee for the issuance

1 or renewal of an organization gaming license shall be
2 \$250,000.

3 All payments by licensees under this subsection (b) shall
4 be deposited into the Rebuild Illinois Projects Fund.

5 (c) To be eligible to conduct gaming under this Section, a
6 person or entity having operating control of a racetrack must
7 (i) obtain an organization gaming license, (ii) hold an
8 organization license under the Illinois Horse Racing Act of
9 1975, (iii) hold an inter-track wagering license, (iv) pay an
10 initial fee of \$30,000 per gaming position from organization
11 gaming licensees where gaming is conducted in Cook County and,
12 except as provided in subsection (c-5), \$17,500 for
13 organization gaming licensees where gaming is conducted
14 outside of Cook County before beginning to conduct gaming plus
15 make the reconciliation payment required under subsection (k),
16 (v) conduct live racing in accordance with subsections (e-1),
17 (e-2), and (e-3) of Section 20 of the Illinois Horse Racing Act
18 of 1975, (vi) meet the requirements of subsection (a) of
19 Section 56 of the Illinois Horse Racing Act of 1975, (vii) for
20 organization licensees conducting standardbred race meetings,
21 keep backstretch barns and dormitories open and operational
22 year-round unless a lesser schedule is mutually agreed to by
23 the organization licensee and the horsemen association racing
24 at that organization licensee's race meeting, (viii) for
25 organization licensees conducting thoroughbred race meetings,
26 the organization licensee must maintain accident medical

1 expense liability insurance coverage of \$1,000,000 for
2 jockeys, and (ix) meet all other requirements of this Act that
3 apply to owners licensees.

4 An organization gaming licensee may enter into a joint
5 venture with a licensed owner to own, manage, conduct, or
6 otherwise operate the organization gaming licensee's
7 organization gaming facilities, unless the organization gaming
8 licensee has a parent company or other affiliated company that
9 is, directly or indirectly, wholly owned by a parent company
10 that is also licensed to conduct organization gaming, casino
11 gaming, or their equivalent in another state.

12 All payments by licensees under this subsection (c) shall
13 be deposited into the Rebuild Illinois Projects Fund.

14 (c-5) A person or entity having operating control of a
15 racetrack located in Madison County shall only pay the initial
16 fees specified in subsection (c) for 540 of the gaming
17 positions authorized under the license.

18 (d) A person or entity is ineligible to receive an
19 organization gaming license if:

20 (1) the person or entity has been convicted of a
21 felony under the laws of this State, any other state, or
22 the United States, including a conviction under the
23 Racketeer Influenced and Corrupt Organizations Act;

24 (2) the person or entity has been convicted of any
25 violation of Article 28 of the Criminal Code of 2012, or
26 substantially similar laws of any other jurisdiction;

1 (3) the person or entity has submitted an application
2 for a license under this Act that contains false
3 information;

4 (4) the person is a member of the Board;

5 (5) a person defined in (1), (2), (3), or (4) of this
6 subsection (d) is an officer, director, or managerial
7 employee of the entity;

8 (6) the person or entity employs a person defined in
9 (1), (2), (3), or (4) of this subsection (d) who
10 participates in the management or operation of gambling
11 operations authorized under this Act; or

12 (7) a license of the person or entity issued under
13 this Act or a license to own or operate gambling
14 facilities in any other jurisdiction has been revoked.

15 (e) The Board may approve gaming positions pursuant to an
16 organization gaming license statewide as provided in this
17 Section. The authority to operate gaming positions under this
18 Section shall be allocated as follows: up to 1,200 gaming
19 positions for any organization gaming licensee in Cook County
20 and up to 900 gaming positions for any organization gaming
21 licensee outside of Cook County.

22 (f) Each applicant for an organization gaming license
23 shall specify in its application for licensure the number of
24 gaming positions it will operate, up to the applicable
25 limitation set forth in subsection (e) of this Section. Any
26 unreserved gaming positions that are not specified shall be

1 forfeited and retained by the Board. For the purposes of this
2 subsection (f), an organization gaming licensee that did not
3 conduct live racing in 2010 and is located within 3 miles of
4 the Mississippi River may reserve up to 900 positions and
5 shall not be penalized under this Section for not operating
6 those positions until it meets the requirements of subsection
7 (e) of this Section, but such licensee shall not request
8 unreserved gaming positions under this subsection (f) until
9 its 900 positions are all operational.

10 Thereafter, the Board shall publish the number of
11 unreserved gaming positions and shall accept requests for
12 additional positions from any organization gaming licensee
13 that initially reserved all of the positions that were
14 offered. The Board shall allocate expeditiously the unreserved
15 gaming positions to requesting organization gaming licensees
16 in a manner that maximizes revenue to the State. The Board may
17 allocate any such unused gaming positions pursuant to an open
18 and competitive bidding process, as provided under Section 7.5
19 of this Act. This process shall continue until all unreserved
20 gaming positions have been purchased. All positions obtained
21 pursuant to this process and all positions the organization
22 gaming licensee specified it would operate in its application
23 must be in operation within 18 months after they were obtained
24 or the organization gaming licensee forfeits the right to
25 operate those positions, but is not entitled to a refund of any
26 fees paid. The Board may, after holding a public hearing,

1 grant extensions so long as the organization gaming licensee
2 is working in good faith to make the positions operational.
3 The extension may be for a period of 6 months. If, after the
4 period of the extension, the organization gaming licensee has
5 not made the positions operational, then another public
6 hearing must be held by the Board before it may grant another
7 extension.

8 Unreserved gaming positions retained from and allocated to
9 organization gaming licensees by the Board pursuant to this
10 subsection (f) shall not be allocated to owners licensees
11 under this Act.

12 For the purpose of this subsection (f), the unreserved
13 gaming positions for each organization gaming licensee shall
14 be the applicable limitation set forth in subsection (e) of
15 this Section, less the number of reserved gaming positions by
16 such organization gaming licensee, and the total unreserved
17 gaming positions shall be the aggregate of the unreserved
18 gaming positions for all organization gaming licensees.

19 (g) An organization gaming licensee is authorized to
20 conduct the following at a racetrack:

21 (1) slot machine gambling;

22 (2) video game of chance gambling;

23 (3) gambling with electronic gambling games as defined
24 in this Act or defined by the Illinois Gaming Board; and

25 (4) table games.

26 (h) Subject to the approval of the Illinois Gaming Board,

1 an organization gaming licensee may make modification or
2 additions to any existing buildings and structures to comply
3 with the requirements of this Act. The Illinois Gaming Board
4 shall make its decision after consulting with the Illinois
5 Racing Board. In no case, however, shall the Illinois Gaming
6 Board approve any modification or addition that alters the
7 grounds of the organization licensee such that the act of live
8 racing is an ancillary activity to gaming authorized under
9 this Section. Gaming authorized under this Section may take
10 place in existing structures where inter-track wagering is
11 conducted at the racetrack or a facility within 300 yards of
12 the racetrack in accordance with the provisions of this Act
13 and the Illinois Horse Racing Act of 1975.

14 (i) An organization gaming licensee may conduct gaming at
15 a temporary facility pending the construction of a permanent
16 facility or the remodeling or relocation of an existing
17 facility to accommodate gaming participants for up to 24
18 months after the temporary facility begins to conduct gaming
19 authorized under this Section. Upon request by an organization
20 gaming licensee and upon a showing of good cause by the
21 organization gaming licensee, the Board shall extend the
22 period during which the licensee may conduct gaming authorized
23 under this Section at a temporary facility by up to 12 months
24 or another period of time deemed necessary or appropriate by
25 the Board. The Board shall make rules concerning the conduct
26 of gaming authorized under this Section from temporary

1 facilities.

2 The gaming authorized under this Section may take place in
3 existing structures where inter-track wagering is conducted at
4 the racetrack or a facility within 300 yards of the racetrack
5 in accordance with the provisions of this Act and the Illinois
6 Horse Racing Act of 1975.

7 (i-5) Under no circumstances shall an organization gaming
8 licensee conduct gaming at any State or county fair.

9 (j) The Illinois Gaming Board must adopt emergency rules
10 in accordance with Section 5-45 of the Illinois Administrative
11 Procedure Act as necessary to ensure compliance with the
12 provisions of this amendatory Act of the 101st General
13 Assembly concerning the conduct of gaming by an organization
14 gaming licensee. The adoption of emergency rules authorized by
15 this subsection (j) shall be deemed to be necessary for the
16 public interest, safety, and welfare.

17 (k) Each organization gaming licensee who obtains gaming
18 positions must make a reconciliation payment 3 years after the
19 date the organization gaming licensee begins operating the
20 positions in an amount equal to 75% of the difference between
21 its adjusted gross receipts from gaming authorized under this
22 Section and amounts paid to its purse accounts pursuant to
23 item (1) of subsection (b) of Section 56 of the Illinois Horse
24 Racing Act of 1975 for the 12-month period for which such
25 difference was the largest, minus an amount equal to the
26 initial per position fee paid by the organization gaming

1 licensee. If this calculation results in a negative amount,
2 then the organization gaming licensee is not entitled to any
3 reimbursement of fees previously paid. This reconciliation
4 payment may be made in installments over a period of no more
5 than 6 years.

6 All payments by licensees under this subsection (k) shall
7 be deposited into the Rebuild Illinois Projects Fund.

8 (l) As soon as practical after a request is made by the
9 Illinois Gaming Board, to minimize duplicate submissions by
10 the applicant, the Illinois Racing Board must provide
11 information on an applicant for an organization gaming license
12 to the Illinois Gaming Board.

13 (Source: P.A. 101-31, eff. 6-28-19; 101-597, eff. 12-6-19;
14 101-648, eff. 6-30-20; 102-538, eff. 8-20-21.)

15 (230 ILCS 10/13) (from Ch. 120, par. 2413)

16 Sec. 13. Wagering tax; rate; distribution.

17 (a) Until January 1, 1998, a tax is imposed on the adjusted
18 gross receipts received from gambling games authorized under
19 this Act at the rate of 20%.

20 (a-1) From January 1, 1998 until July 1, 2002, a privilege
21 tax is imposed on persons engaged in the business of
22 conducting riverboat gambling operations, based on the
23 adjusted gross receipts received by a licensed owner from
24 gambling games authorized under this Act at the following
25 rates:

1 15% of annual adjusted gross receipts up to and
2 including \$25,000,000;

3 20% of annual adjusted gross receipts in excess of
4 \$25,000,000 but not exceeding \$50,000,000;

5 25% of annual adjusted gross receipts in excess of
6 \$50,000,000 but not exceeding \$75,000,000;

7 30% of annual adjusted gross receipts in excess of
8 \$75,000,000 but not exceeding \$100,000,000;

9 35% of annual adjusted gross receipts in excess of
10 \$100,000,000.

11 (a-2) From July 1, 2002 until July 1, 2003, a privilege tax
12 is imposed on persons engaged in the business of conducting
13 riverboat gambling operations, other than licensed managers
14 conducting riverboat gambling operations on behalf of the
15 State, based on the adjusted gross receipts received by a
16 licensed owner from gambling games authorized under this Act
17 at the following rates:

18 15% of annual adjusted gross receipts up to and
19 including \$25,000,000;

20 22.5% of annual adjusted gross receipts in excess of
21 \$25,000,000 but not exceeding \$50,000,000;

22 27.5% of annual adjusted gross receipts in excess of
23 \$50,000,000 but not exceeding \$75,000,000;

24 32.5% of annual adjusted gross receipts in excess of
25 \$75,000,000 but not exceeding \$100,000,000;

26 37.5% of annual adjusted gross receipts in excess of

1 \$100,000,000 but not exceeding \$150,000,000;
2 45% of annual adjusted gross receipts in excess of
3 \$150,000,000 but not exceeding \$200,000,000;
4 50% of annual adjusted gross receipts in excess of
5 \$200,000,000.

6 (a-3) Beginning July 1, 2003, a privilege tax is imposed
7 on persons engaged in the business of conducting riverboat
8 gambling operations, other than licensed managers conducting
9 riverboat gambling operations on behalf of the State, based on
10 the adjusted gross receipts received by a licensed owner from
11 gambling games authorized under this Act at the following
12 rates:

13 15% of annual adjusted gross receipts up to and
14 including \$25,000,000;

15 27.5% of annual adjusted gross receipts in excess of
16 \$25,000,000 but not exceeding \$37,500,000;

17 32.5% of annual adjusted gross receipts in excess of
18 \$37,500,000 but not exceeding \$50,000,000;

19 37.5% of annual adjusted gross receipts in excess of
20 \$50,000,000 but not exceeding \$75,000,000;

21 45% of annual adjusted gross receipts in excess of
22 \$75,000,000 but not exceeding \$100,000,000;

23 50% of annual adjusted gross receipts in excess of
24 \$100,000,000 but not exceeding \$250,000,000;

25 70% of annual adjusted gross receipts in excess of
26 \$250,000,000.

1 An amount equal to the amount of wagering taxes collected
2 under this subsection (a-3) that are in addition to the amount
3 of wagering taxes that would have been collected if the
4 wagering tax rates under subsection (a-2) were in effect shall
5 be paid into the Common School Fund.

6 The privilege tax imposed under this subsection (a-3)
7 shall no longer be imposed beginning on the earlier of (i) July
8 1, 2005; (ii) the first date after June 20, 2003 that riverboat
9 gambling operations are conducted pursuant to a dormant
10 license; or (iii) the first day that riverboat gambling
11 operations are conducted under the authority of an owners
12 license that is in addition to the 10 owners licenses
13 initially authorized under this Act. For the purposes of this
14 subsection (a-3), the term "dormant license" means an owners
15 license that is authorized by this Act under which no
16 riverboat gambling operations are being conducted on June 20,
17 2003.

18 (a-4) Beginning on the first day on which the tax imposed
19 under subsection (a-3) is no longer imposed and ending upon
20 the imposition of the privilege tax under subsection (a-5) of
21 this Section, a privilege tax is imposed on persons engaged in
22 the business of conducting gambling operations, other than
23 licensed managers conducting riverboat gambling operations on
24 behalf of the State, based on the adjusted gross receipts
25 received by a licensed owner from gambling games authorized
26 under this Act at the following rates:

1 15% of annual adjusted gross receipts up to and
2 including \$25,000,000;

3 22.5% of annual adjusted gross receipts in excess of
4 \$25,000,000 but not exceeding \$50,000,000;

5 27.5% of annual adjusted gross receipts in excess of
6 \$50,000,000 but not exceeding \$75,000,000;

7 32.5% of annual adjusted gross receipts in excess of
8 \$75,000,000 but not exceeding \$100,000,000;

9 37.5% of annual adjusted gross receipts in excess of
10 \$100,000,000 but not exceeding \$150,000,000;

11 45% of annual adjusted gross receipts in excess of
12 \$150,000,000 but not exceeding \$200,000,000;

13 50% of annual adjusted gross receipts in excess of
14 \$200,000,000.

15 For the imposition of the privilege tax in this subsection
16 (a-4), amounts paid pursuant to item (1) of subsection (b) of
17 Section 56 of the Illinois Horse Racing Act of 1975 shall not
18 be included in the determination of adjusted gross receipts.

19 (a-5)(1) Beginning on July 1, 2020, a privilege tax is
20 imposed on persons engaged in the business of conducting
21 gambling operations, other than the owners licensee under
22 paragraph (1) of subsection (e-5) of Section 7 and licensed
23 managers conducting riverboat gambling operations on behalf of
24 the State, based on the adjusted gross receipts received by
25 such licensee from the gambling games authorized under this
26 Act. The privilege tax for all gambling games other than table

1 games, including, but not limited to, slot machines, video
2 game of chance gambling, and electronic gambling games shall
3 be at the following rates:

4 15% of annual adjusted gross receipts up to and
5 including \$25,000,000;

6 22.5% of annual adjusted gross receipts in excess of
7 \$25,000,000 but not exceeding \$50,000,000;

8 27.5% of annual adjusted gross receipts in excess of
9 \$50,000,000 but not exceeding \$75,000,000;

10 32.5% of annual adjusted gross receipts in excess of
11 \$75,000,000 but not exceeding \$100,000,000;

12 37.5% of annual adjusted gross receipts in excess of
13 \$100,000,000 but not exceeding \$150,000,000;

14 45% of annual adjusted gross receipts in excess of
15 \$150,000,000 but not exceeding \$200,000,000;

16 50% of annual adjusted gross receipts in excess of
17 \$200,000,000.

18 The privilege tax for table games shall be at the
19 following rates:

20 15% of annual adjusted gross receipts up to and
21 including \$25,000,000;

22 20% of annual adjusted gross receipts in excess of
23 \$25,000,000.

24 For the imposition of the privilege tax in this subsection
25 (a-5), amounts paid pursuant to item (1) of subsection (b) of
26 Section 56 of the Illinois Horse Racing Act of 1975 shall not

1 be included in the determination of adjusted gross receipts.

2 (2) Beginning on the first day that an owners licensee
3 under paragraph (1) of subsection (e-5) of Section 7 conducts
4 gambling operations, either in a temporary facility or a
5 permanent facility, a privilege tax is imposed on persons
6 engaged in the business of conducting gambling operations
7 under paragraph (1) of subsection (e-5) of Section 7, other
8 than licensed managers conducting riverboat gambling
9 operations on behalf of the State, based on the adjusted gross
10 receipts received by such licensee from the gambling games
11 authorized under this Act. The privilege tax for all gambling
12 games other than table games, including, but not limited to,
13 slot machines, video game of chance gambling, and electronic
14 gambling games shall be at the following rates:

15 12% of annual adjusted gross receipts up to and
16 including \$25,000,000 to the State and 10.5% of annual
17 adjusted gross receipts up to and including \$25,000,000 to
18 the City of Chicago;

19 16% of annual adjusted gross receipts in excess of
20 \$25,000,000 but not exceeding \$50,000,000 to the State and
21 14% of annual adjusted gross receipts in excess of
22 \$25,000,000 but not exceeding \$50,000,000 to the City of
23 Chicago;

24 20.1% of annual adjusted gross receipts in excess of
25 \$50,000,000 but not exceeding \$75,000,000 to the State and
26 17.4% of annual adjusted gross receipts in excess of

1 \$50,000,000 but not exceeding \$75,000,000 to the City of
2 Chicago;

3 21.4% of annual adjusted gross receipts in excess of
4 \$75,000,000 but not exceeding \$100,000,000 to the State
5 and 18.6% of annual adjusted gross receipts in excess of
6 \$75,000,000 but not exceeding \$100,000,000 to the City of
7 Chicago;

8 22.7% of annual adjusted gross receipts in excess of
9 \$100,000,000 but not exceeding \$150,000,000 to the State
10 and 19.8% of annual adjusted gross receipts in excess of
11 \$100,000,000 but not exceeding \$150,000,000 to the City of
12 Chicago;

13 24.1% of annual adjusted gross receipts in excess of
14 \$150,000,000 but not exceeding \$225,000,000 to the State
15 and 20.9% of annual adjusted gross receipts in excess of
16 \$150,000,000 but not exceeding \$225,000,000 to the City of
17 Chicago;

18 26.8% of annual adjusted gross receipts in excess of
19 \$225,000,000 but not exceeding \$1,000,000,000 to the State
20 and 23.2% of annual adjusted gross receipts in excess of
21 \$225,000,000 but not exceeding \$1,000,000,000 to the City
22 of Chicago;

23 40% of annual adjusted gross receipts in excess of
24 \$1,000,000,000 to the State and 34.7% of annual gross
25 receipts in excess of \$1,000,000,000 to the City of
26 Chicago.

1 The privilege tax for table games shall be at the
2 following rates:

3 8.1% of annual adjusted gross receipts up to and
4 including \$25,000,000 to the State and 6.9% of annual
5 adjusted gross receipts up to and including \$25,000,000 to
6 the City of Chicago;

7 10.7% of annual adjusted gross receipts in excess of
8 \$25,000,000 but not exceeding \$75,000,000 to the State and
9 9.3% of annual adjusted gross receipts in excess of
10 \$25,000,000 but not exceeding \$75,000,000 to the City of
11 Chicago;

12 11.2% of annual adjusted gross receipts in excess of
13 \$75,000,000 but not exceeding \$175,000,000 to the State
14 and 9.8% of annual adjusted gross receipts in excess of
15 \$75,000,000 but not exceeding \$175,000,000 to the City of
16 Chicago;

17 13.5% of annual adjusted gross receipts in excess of
18 \$175,000,000 but not exceeding \$225,000,000 to the State
19 and 11.5% of annual adjusted gross receipts in excess of
20 \$175,000,000 but not exceeding \$225,000,000 to the City of
21 Chicago;

22 15.1% of annual adjusted gross receipts in excess of
23 \$225,000,000 but not exceeding \$275,000,000 to the State
24 and 12.9% of annual adjusted gross receipts in excess of
25 \$225,000,000 but not exceeding \$275,000,000 to the City of
26 Chicago;

1 16.2% of annual adjusted gross receipts in excess of
2 \$275,000,000 but not exceeding \$375,000,000 to the State
3 and 13.8% of annual adjusted gross receipts in excess of
4 \$275,000,000 but not exceeding \$375,000,000 to the City of
5 Chicago;

6 18.9% of annual adjusted gross receipts in excess of
7 \$375,000,000 to the State and 16.1% of annual gross
8 receipts in excess of \$375,000,000 to the City of Chicago.

9 For the imposition of the privilege tax in this subsection
10 (a-5), amounts paid pursuant to item (1) of subsection (b) of
11 Section 56 of the Illinois Horse Racing Act of 1975 shall not
12 be included in the determination of adjusted gross receipts.

13 (3) Notwithstanding the provisions of this subsection
14 (a-5), for the first 10 years that the privilege tax is imposed
15 under this subsection (a-5) or until the year preceding the
16 calendar year in which paragraph (4) becomes operative,
17 whichever occurs first, the privilege tax shall be imposed on
18 the modified annual adjusted gross receipts of a riverboat or
19 casino conducting gambling operations in the City of East St.
20 Louis, unless:

21 (1) the riverboat or casino fails to employ at least
22 450 people, except no minimum employment shall be required
23 during 2020 and 2021 or during periods that the riverboat
24 or casino is closed on orders of State officials for
25 public health emergencies or other emergencies not caused
26 by the riverboat or casino;

1 (2) the riverboat or casino fails to maintain
2 operations in a manner consistent with this Act or is not a
3 viable riverboat or casino subject to the approval of the
4 Board; or

5 (3) the owners licensee is not an entity in which
6 employees participate in an employee stock ownership plan
7 or in which the owners licensee sponsors a 401(k)
8 retirement plan and makes a matching employer contribution
9 equal to at least one-quarter of the first 12% or one-half
10 of the first 6% of each participating employee's
11 contribution, not to exceed any limitations under federal
12 laws and regulations.

13 (4) Notwithstanding the provisions of this subsection
14 (a-5), for 10 calendar years beginning in the year that
15 gambling operations commence either in a temporary or
16 permanent facility at an organization gaming facility located
17 in the City of Collinsville if the facility commences
18 operations within 3 years of the effective date of the changes
19 made to this Section by this amendatory Act of the 103rd
20 General Assembly, the privilege tax imposed under this
21 subsection (a-5) on a riverboat or casino conducting gambling
22 operations in the City of East St. Louis shall be reduced, if
23 applicable, by an amount equal to the difference in adjusted
24 gross receipts for the 2022 calendar year less the current
25 year's adjusted gross receipts, unless:

26 (A) the riverboat or casino fails to employ at least

1 350 people, except that no minimum employment shall be
2 required during periods that the riverboat or casino is
3 closed on orders of State officials for public health
4 emergencies or other emergencies not caused by the
5 riverboat or casino;

6 (B) the riverboat or casino fails to maintain
7 operations in a manner consistent with this Act or is not a
8 viable riverboat or casino subject to the approval of the
9 Board; or

10 (C) the riverboat or casino fails to submit audited
11 financial statements to the Board prepared by an
12 accounting firm that has been preapproved by the Board and
13 such statements were prepared in accordance with the
14 provisions of the Financial Accounting Standards Board
15 Accounting Standards Codification under nongovernmental
16 accounting principles generally accepted in the United
17 States.

18 As used in this subsection (a-5), "modified annual
19 adjusted gross receipts" means:

20 (A) for calendar year 2020, the annual adjusted gross
21 receipts for the current year minus the difference between
22 an amount equal to the average annual adjusted gross
23 receipts from a riverboat or casino conducting gambling
24 operations in the City of East St. Louis for 2014, 2015,
25 2016, 2017, and 2018 and the annual adjusted gross
26 receipts for 2018;

1 (B) for calendar year 2021, the annual adjusted gross
2 receipts for the current year minus the difference between
3 an amount equal to the average annual adjusted gross
4 receipts from a riverboat or casino conducting gambling
5 operations in the City of East St. Louis for 2014, 2015,
6 2016, 2017, and 2018 and the annual adjusted gross
7 receipts for 2019; and

8 (C) for calendar years 2022 through 2029, the annual
9 adjusted gross receipts for the current year minus the
10 difference between an amount equal to the average annual
11 adjusted gross receipts from a riverboat or casino
12 conducting gambling operations in the City of East St.
13 Louis for 3 years preceding the current year and the
14 annual adjusted gross receipts for the immediately
15 preceding year.

16 (a-6) From June 28, 2019 (the effective date of Public Act
17 101-31) until June 30, 2023, an owners licensee that conducted
18 gambling operations prior to January 1, 2011 shall receive a
19 dollar-for-dollar credit against the tax imposed under this
20 Section for any renovation or construction costs paid by the
21 owners licensee, but in no event shall the credit exceed
22 \$2,000,000.

23 Additionally, from June 28, 2019 (the effective date of
24 Public Act 101-31) until December 31, 2024, an owners licensee
25 that (i) is located within 15 miles of the Missouri border, and
26 (ii) has at least 3 riverboats, casinos, or their equivalent

1 within a 45-mile radius, may be authorized to relocate to a new
2 location with the approval of both the unit of local
3 government designated as the home dock and the Board, so long
4 as the new location is within the same unit of local government
5 and no more than 3 miles away from its original location. Such
6 owners licensee shall receive a credit against the tax imposed
7 under this Section equal to 8% of the total project costs, as
8 approved by the Board, for any renovation or construction
9 costs paid by the owners licensee for the construction of the
10 new facility, provided that the new facility is operational by
11 July 1, 2024. In determining whether or not to approve a
12 relocation, the Board must consider the extent to which the
13 relocation will diminish the gaming revenues received by other
14 Illinois gaming facilities.

15 (a-7) Beginning in the initial adjustment year and through
16 the final adjustment year, if the total obligation imposed
17 pursuant to either subsection (a-5) or (a-6) will result in an
18 owners licensee receiving less after-tax adjusted gross
19 receipts than it received in calendar year 2018, then the
20 total amount of privilege taxes that the owners licensee is
21 required to pay for that calendar year shall be reduced to the
22 extent necessary so that the after-tax adjusted gross receipts
23 in that calendar year equals the after-tax adjusted gross
24 receipts in calendar year 2018, but the privilege tax
25 reduction shall not exceed the annual adjustment cap. If
26 pursuant to this subsection (a-7), the total obligation

1 imposed pursuant to either subsection (a-5) or (a-6) shall be
2 reduced, then the owners licensee shall not receive a refund
3 from the State at the end of the subject calendar year but
4 instead shall be able to apply that amount as a credit against
5 any payments it owes to the State in the following calendar
6 year to satisfy its total obligation under either subsection
7 (a-5) or (a-6). The credit for the final adjustment year shall
8 occur in the calendar year following the final adjustment
9 year.

10 If an owners licensee that conducted gambling operations
11 prior to January 1, 2019 expands its riverboat or casino,
12 including, but not limited to, with respect to its gaming
13 floor, additional non-gaming amenities such as restaurants,
14 bars, and hotels and other additional facilities, and incurs
15 construction and other costs related to such expansion from
16 June 28, 2019 (the effective date of Public Act 101-31) until
17 June 28, 2024 (the 5th anniversary of the effective date of
18 Public Act 101-31), then for each \$15,000,000 spent for any
19 such construction or other costs related to expansion paid by
20 the owners licensee, the final adjustment year shall be
21 extended by one year and the annual adjustment cap shall
22 increase by 0.2% of adjusted gross receipts during each
23 calendar year until and including the final adjustment year.
24 No further modifications to the final adjustment year or
25 annual adjustment cap shall be made after \$75,000,000 is
26 incurred in construction or other costs related to expansion

1 so that the final adjustment year shall not extend beyond the
2 9th calendar year after the initial adjustment year, not
3 including the initial adjustment year, and the annual
4 adjustment cap shall not exceed 4% of adjusted gross receipts
5 in a particular calendar year. Construction and other costs
6 related to expansion shall include all project related costs,
7 including, but not limited to, all hard and soft costs,
8 financing costs, on or off-site ground, road or utility work,
9 cost of gaming equipment and all other personal property,
10 initial fees assessed for each incremental gaming position,
11 and the cost of incremental land acquired for such expansion.
12 Soft costs shall include, but not be limited to, legal fees,
13 architect, engineering and design costs, other consultant
14 costs, insurance cost, permitting costs, and pre-opening costs
15 related to the expansion, including, but not limited to, any
16 of the following: marketing, real estate taxes, personnel,
17 training, travel and out-of-pocket expenses, supply,
18 inventory, and other costs, and any other project related soft
19 costs.

20 To be eligible for the tax credits in subsection (a-6),
21 all construction contracts shall include a requirement that
22 the contractor enter into a project labor agreement with the
23 building and construction trades council with geographic
24 jurisdiction of the location of the proposed gaming facility.

25 Notwithstanding any other provision of this subsection
26 (a-7), this subsection (a-7) does not apply to an owners

1 licensee unless such owners licensee spends at least
2 \$15,000,000 on construction and other costs related to its
3 expansion, excluding the initial fees assessed for each
4 incremental gaming position.

5 This subsection (a-7) does not apply to owners licensees
6 authorized pursuant to subsection (e-5) of Section 7 of this
7 Act.

8 For purposes of this subsection (a-7):

9 "Building and construction trades council" means any
10 organization representing multiple construction entities that
11 are monitoring or attentive to compliance with public or
12 workers' safety laws, wage and hour requirements, or other
13 statutory requirements or that are making or maintaining
14 collective bargaining agreements.

15 "Initial adjustment year" means the year commencing on
16 January 1 of the calendar year immediately following the
17 earlier of the following:

18 (1) the commencement of gambling operations, either in
19 a temporary or permanent facility, with respect to the
20 owners license authorized under paragraph (1) of
21 subsection (e-5) of Section 7 of this Act; or

22 (2) June 28, 2021 (24 months after the effective date
23 of Public Act 101-31);

24 provided the initial adjustment year shall not commence
25 earlier than June 28, 2020 (12 months after the effective date
26 of Public Act 101-31).

1 "Final adjustment year" means the 2nd calendar year after
2 the initial adjustment year, not including the initial
3 adjustment year, and as may be extended further as described
4 in this subsection (a-7).

5 "Annual adjustment cap" means 3% of adjusted gross
6 receipts in a particular calendar year, and as may be
7 increased further as otherwise described in this subsection
8 (a-7).

9 (a-8) Riverboat gambling operations conducted by a
10 licensed manager on behalf of the State are not subject to the
11 tax imposed under this Section.

12 (a-9) Beginning on January 1, 2020, the calculation of
13 gross receipts or adjusted gross receipts, for the purposes of
14 this Section, for a riverboat, a casino, or an organization
15 gaming facility shall not include the dollar amount of
16 non-cashable vouchers, coupons, and electronic promotions
17 redeemed by wagerers upon the riverboat, in the casino, or in
18 the organization gaming facility up to and including an amount
19 not to exceed 20% of a riverboat's, a casino's, or an
20 organization gaming facility's adjusted gross receipts.

21 The Illinois Gaming Board shall submit to the General
22 Assembly a comprehensive report no later than March 31, 2023
23 detailing, at a minimum, the effect of removing non-cashable
24 vouchers, coupons, and electronic promotions from this
25 calculation on net gaming revenues to the State in calendar
26 years 2020 through 2022, the increase or reduction in wagerers

1 as a result of removing non-cashable vouchers, coupons, and
2 electronic promotions from this calculation, the effect of the
3 tax rates in subsection (a-5) on net gaming revenues to this
4 State, and proposed modifications to the calculation.

5 (a-10) The taxes imposed by this Section shall be paid by
6 the licensed owner or the organization gaming licensee to the
7 Board not later than 5:00 o'clock p.m. of the day after the day
8 when the wagers were made.

9 (a-15) If the privilege tax imposed under subsection (a-3)
10 is no longer imposed pursuant to item (i) of the last paragraph
11 of subsection (a-3), then by June 15 of each year, each owners
12 licensee, other than an owners licensee that admitted
13 1,000,000 persons or fewer in calendar year 2004, must, in
14 addition to the payment of all amounts otherwise due under
15 this Section, pay to the Board a reconciliation payment in the
16 amount, if any, by which the licensed owner's base amount
17 exceeds the amount of net privilege tax paid by the licensed
18 owner to the Board in the then current State fiscal year. A
19 licensed owner's net privilege tax obligation due for the
20 balance of the State fiscal year shall be reduced up to the
21 total of the amount paid by the licensed owner in its June 15
22 reconciliation payment. The obligation imposed by this
23 subsection (a-15) is binding on any person, firm, corporation,
24 or other entity that acquires an ownership interest in any
25 such owners license. The obligation imposed under this
26 subsection (a-15) terminates on the earliest of: (i) July 1,

1 2007, (ii) the first day after August 23, 2005 (the effective
2 date of Public Act 94-673) that riverboat gambling operations
3 are conducted pursuant to a dormant license, (iii) the first
4 day that riverboat gambling operations are conducted under the
5 authority of an owners license that is in addition to the 10
6 owners licenses initially authorized under this Act, or (iv)
7 the first day that a licensee under the Illinois Horse Racing
8 Act of 1975 conducts gaming operations with slot machines or
9 other electronic gaming devices. The Board must reduce the
10 obligation imposed under this subsection (a-15) by an amount
11 the Board deems reasonable for any of the following reasons:
12 (A) an act or acts of God, (B) an act of bioterrorism or
13 terrorism or a bioterrorism or terrorism threat that was
14 investigated by a law enforcement agency, or (C) a condition
15 beyond the control of the owners licensee that does not result
16 from any act or omission by the owners licensee or any of its
17 agents and that poses a hazardous threat to the health and
18 safety of patrons. If an owners licensee pays an amount in
19 excess of its liability under this Section, the Board shall
20 apply the overpayment to future payments required under this
21 Section.

22 For purposes of this subsection (a-15):

23 "Act of God" means an incident caused by the operation of
24 an extraordinary force that cannot be foreseen, that cannot be
25 avoided by the exercise of due care, and for which no person
26 can be held liable.

1 "Base amount" means the following:

2 For a riverboat in Alton, \$31,000,000.

3 For a riverboat in East Peoria, \$43,000,000.

4 For the Empress riverboat in Joliet, \$86,000,000.

5 For a riverboat in Metropolis, \$45,000,000.

6 For the Harrah's riverboat in Joliet, \$114,000,000.

7 For a riverboat in Aurora, \$86,000,000.

8 For a riverboat in East St. Louis, \$48,500,000.

9 For a riverboat in Elgin, \$198,000,000.

10 "Dormant license" has the meaning ascribed to it in
11 subsection (a-3).

12 "Net privilege tax" means all privilege taxes paid by a
13 licensed owner to the Board under this Section, less all
14 payments made from the State Gaming Fund pursuant to
15 subsection (b) of this Section.

16 The changes made to this subsection (a-15) by Public Act
17 94-839 are intended to restate and clarify the intent of
18 Public Act 94-673 with respect to the amount of the payments
19 required to be made under this subsection by an owners
20 licensee to the Board.

21 (b) From the tax revenue from riverboat or casino gambling
22 deposited in the State Gaming Fund under this Section, an
23 amount equal to 5% of adjusted gross receipts generated by a
24 riverboat or a casino, other than a riverboat or casino
25 designated in paragraph (1), (3), or (4) of subsection (e-5)
26 of Section 7, shall be paid monthly, subject to appropriation

1 by the General Assembly, to the unit of local government in
2 which the casino is located or that is designated as the home
3 dock of the riverboat. Notwithstanding anything to the
4 contrary, beginning on the first day that an owners licensee
5 under paragraph (1), (2), (3), (4), (5), or (6) of subsection
6 (e-5) of Section 7 conducts gambling operations, either in a
7 temporary facility or a permanent facility, and for 2 years
8 thereafter, a unit of local government designated as the home
9 dock of a riverboat whose license was issued before January 1,
10 2019, other than a riverboat conducting gambling operations in
11 the City of East St. Louis, shall not receive less under this
12 subsection (b) than the amount the unit of local government
13 received under this subsection (b) in calendar year 2018.
14 Notwithstanding anything to the contrary and because the City
15 of East St. Louis is a financially distressed city, beginning
16 on the first day that an owners licensee under paragraph (1),
17 (2), (3), (4), (5), or (6) of subsection (e-5) of Section 7
18 conducts gambling operations, either in a temporary facility
19 or a permanent facility, and for 10 years thereafter, a unit of
20 local government designated as the home dock of a riverboat
21 conducting gambling operations in the City of East St. Louis
22 shall not receive less under this subsection (b) than the
23 amount the unit of local government received under this
24 subsection (b) in calendar year 2018.

25 From the tax revenue deposited in the State Gaming Fund
26 pursuant to riverboat or casino gambling operations conducted

1 by a licensed manager on behalf of the State, an amount equal
2 to 5% of adjusted gross receipts generated pursuant to those
3 riverboat or casino gambling operations shall be paid monthly,
4 subject to appropriation by the General Assembly, to the unit
5 of local government that is designated as the home dock of the
6 riverboat upon which those riverboat gambling operations are
7 conducted or in which the casino is located.

8 From the tax revenue from riverboat or casino gambling
9 deposited in the State Gaming Fund under this Section, an
10 amount equal to 5% of the adjusted gross receipts generated by
11 a riverboat designated in paragraph (3) of subsection (e-5) of
12 Section 7 shall be divided and remitted monthly, subject to
13 appropriation, as follows: 70% to Waukegan, 10% to Park City,
14 15% to North Chicago, and 5% to Lake County.

15 From the tax revenue from riverboat or casino gambling
16 deposited in the State Gaming Fund under this Section, an
17 amount equal to 5% of the adjusted gross receipts generated by
18 a riverboat designated in paragraph (4) of subsection (e-5) of
19 Section 7 shall be remitted monthly, subject to appropriation,
20 as follows: 70% to the City of Rockford, 5% to the City of
21 Loves Park, 5% to the Village of Machesney, and 20% to
22 Winnebago County.

23 From the tax revenue from riverboat or casino gambling
24 deposited in the State Gaming Fund under this Section, an
25 amount equal to 5% of the adjusted gross receipts generated by
26 a riverboat designated in paragraph (5) of subsection (e-5) of

1 Section 7 shall be remitted monthly, subject to appropriation,
2 as follows: 2% to the unit of local government in which the
3 riverboat or casino is located, and 3% shall be distributed:

4 (A) in accordance with a regional capital development plan
5 entered into by the following communities: Village of Beecher,
6 City of Blue Island, Village of Burnham, City of Calumet City,
7 Village of Calumet Park, City of Chicago Heights, City of
8 Country Club Hills, Village of Crestwood, Village of Crete,
9 Village of Dixmoor, Village of Dolton, Village of East Hazel
10 Crest, Village of Flossmoor, Village of Ford Heights, Village
11 of Glenwood, City of Harvey, Village of Hazel Crest, Village
12 of Homewood, Village of Lansing, Village of Lynwood, City of
13 Markham, Village of Matteson, Village of Midlothian, Village
14 of Monee, City of Oak Forest, Village of Olympia Fields,
15 Village of Orland Hills, Village of Orland Park, City of Palos
16 Heights, Village of Park Forest, Village of Phoenix, Village
17 of Posen, Village of Richton Park, Village of Riverdale,
18 Village of Robbins, Village of Sauk Village, Village of South
19 Chicago Heights, Village of South Holland, Village of Steger,
20 Village of Thornton, Village of Tinley Park, Village of
21 University Park, and Village of Worth; or (B) if no regional
22 capital development plan exists, equally among the communities
23 listed in item (A) to be used for capital expenditures or
24 public pension payments, or both.

25 Units of local government may refund any portion of the
26 payment that they receive pursuant to this subsection (b) to

1 the riverboat or casino.

2 (b-4) Beginning on the first day a ~~the~~ licensee under
3 ~~paragraph (5)~~ of subsection (e-5) of Section 7 conducts
4 gambling operations or 30 days after the effective date of
5 this Amendatory Act of the 103rd General Assembly, whichever
6 is sooner, either in a temporary facility or a permanent
7 facility, and ending on July 31, 2042, from the tax revenue
8 deposited in the State Gaming Fund under this Section,
9 \$5,000,000 shall be paid annually, subject to appropriation,
10 to the host municipality of that owners licensee of a license
11 issued or re-issued pursuant to Section 7.1 of this Act before
12 January 1, 2012. Payments received by the host municipality
13 pursuant to this subsection (b-4) may not be shared with any
14 other unit of local government.

15 (b-5) Beginning on June 28, 2019 (the effective date of
16 Public Act 101-31), from the tax revenue deposited in the
17 State Gaming Fund under this Section, an amount equal to 3% of
18 adjusted gross receipts generated by each organization gaming
19 facility located outside Madison County shall be paid monthly,
20 subject to appropriation by the General Assembly, to a
21 municipality other than the Village of Stickney in which each
22 organization gaming facility is located or, if the
23 organization gaming facility is not located within a
24 municipality, to the county in which the organization gaming
25 facility is located, except as otherwise provided in this
26 Section. From the tax revenue deposited in the State Gaming

1 Fund under this Section, an amount equal to 3% of adjusted
2 gross receipts generated by an organization gaming facility
3 located in the Village of Stickney shall be paid monthly,
4 subject to appropriation by the General Assembly, as follows:
5 25% to the Village of Stickney, 5% to the City of Berwyn, 50%
6 to the Town of Cicero, and 20% to the Stickney Public Health
7 District.

8 From the tax revenue deposited in the State Gaming Fund
9 under this Section, an amount equal to 5% of adjusted gross
10 receipts generated by an organization gaming facility located
11 in the City of Collinsville shall be paid monthly, subject to
12 appropriation by the General Assembly, as follows: 30% to the
13 City of Alton, 30% to the City of East St. Louis, and 40% to
14 the City of Collinsville.

15 Municipalities and counties may refund any portion of the
16 payment that they receive pursuant to this subsection (b-5) to
17 the organization gaming facility.

18 (b-6) Beginning on June 28, 2019 (the effective date of
19 Public Act 101-31), from the tax revenue deposited in the
20 State Gaming Fund under this Section, an amount equal to 2% of
21 adjusted gross receipts generated by an organization gaming
22 facility located outside Madison County shall be paid monthly,
23 subject to appropriation by the General Assembly, to the
24 county in which the organization gaming facility is located
25 for the purposes of its criminal justice system or health care
26 system.

1 Counties may refund any portion of the payment that they
2 receive pursuant to this subsection (b-6) to the organization
3 gaming facility.

4 (b-7) From the tax revenue from the organization gaming
5 licensee located in one of the following townships of Cook
6 County: Bloom, Bremen, Calumet, Orland, Rich, Thornton, or
7 Worth, an amount equal to 5% of the adjusted gross receipts
8 generated by that organization gaming licensee shall be
9 remitted monthly, subject to appropriation, as follows: 2% to
10 the unit of local government in which the organization gaming
11 licensee is located, and 3% shall be distributed: (A) in
12 accordance with a regional capital development plan entered
13 into by the following communities: Village of Beecher, City of
14 Blue Island, Village of Burnham, City of Calumet City, Village
15 of Calumet Park, City of Chicago Heights, City of Country Club
16 Hills, Village of Crestwood, Village of Crete, Village of
17 Dixmoor, Village of Dolton, Village of East Hazel Crest,
18 Village of Flossmoor, Village of Ford Heights, Village of
19 Glenwood, City of Harvey, Village of Hazel Crest, Village of
20 Homewood, Village of Lansing, Village of Lynwood, City of
21 Markham, Village of Matteson, Village of Midlothian, Village
22 of Monee, City of Oak Forest, Village of Olympia Fields,
23 Village of Orland Hills, Village of Orland Park, City of Palos
24 Heights, Village of Park Forest, Village of Phoenix, Village
25 of Posen, Village of Richton Park, Village of Riverdale,
26 Village of Robbins, Village of Sauk Village, Village of South

1 Chicago Heights, Village of South Holland, Village of Steger,
2 Village of Thornton, Village of Tinley Park, Village of
3 University Park, and Village of Worth; or (B) if no regional
4 capital development plan exists, equally among the communities
5 listed in item (A) to be used for capital expenditures or
6 public pension payments, or both.

7 (b-8) In lieu of the payments under subsection (b) of this
8 Section, from the tax revenue deposited in the State Gaming
9 Fund pursuant to riverboat or casino gambling operations
10 conducted by an owners licensee under paragraph (1) of
11 subsection (e-5) of Section 7, an amount equal to the tax
12 revenue generated from the privilege tax imposed by paragraph
13 (2) of subsection (a-5) that is to be paid to the City of
14 Chicago shall be paid monthly, subject to appropriation by the
15 General Assembly, as follows: (1) an amount equal to 0.5% of
16 the annual adjusted gross receipts generated by the owners
17 licensee under paragraph (1) of subsection (e-5) of Section 7
18 to the home rule county in which the owners licensee is located
19 for the purpose of enhancing the county's criminal justice
20 system; and (2) the balance to the City of Chicago and shall be
21 expended or obligated by the City of Chicago for pension
22 payments in accordance with Public Act 99-506.

23 (c) Appropriations, as approved by the General Assembly,
24 may be made from the State Gaming Fund to the Board (i) for the
25 administration and enforcement of this Act and the Video
26 Gaming Act, (ii) for distribution to the Illinois State Police

1 and to the Department of Revenue for the enforcement of this
2 Act and the Video Gaming Act, and (iii) to the Department of
3 Human Services for the administration of programs to treat
4 problem gambling, including problem gambling from sports
5 wagering. The Board's annual appropriations request must
6 separately state its funding needs for the regulation of
7 gaming authorized under Section 7.7, riverboat gaming, casino
8 gaming, video gaming, and sports wagering.

9 (c-2) An amount equal to 2% of the adjusted gross receipts
10 generated by an organization gaming facility located within a
11 home rule county with a population of over 3,000,000
12 inhabitants shall be paid, subject to appropriation from the
13 General Assembly, from the State Gaming Fund to the home rule
14 county in which the organization gaming licensee is located
15 for the purpose of enhancing the county's criminal justice
16 system.

17 (c-3) Appropriations, as approved by the General Assembly,
18 may be made from the tax revenue deposited into the State
19 Gaming Fund from organization gaming licensees pursuant to
20 this Section for the administration and enforcement of this
21 Act.

22 (c-4) After payments required under subsections (b),
23 (b-5), (b-6), (b-7), (c), (c-2), and (c-3) have been made from
24 the tax revenue from organization gaming licensees deposited
25 into the State Gaming Fund under this Section, all remaining
26 amounts from organization gaming licensees shall be

1 transferred into the Capital Projects Fund.

2 (c-5) (Blank).

3 (c-10) Each year the General Assembly shall appropriate
4 from the General Revenue Fund to the Education Assistance Fund
5 an amount equal to the amount paid into the Horse Racing Equity
6 Fund pursuant to subsection (c-5) in the prior calendar year.

7 (c-15) After the payments required under subsections (b),
8 (c), and (c-5) have been made, an amount equal to 2% of the
9 adjusted gross receipts of (1) an owners licensee that
10 relocates pursuant to Section 11.2, (2) an owners licensee
11 conducting riverboat gambling operations pursuant to an owners
12 license that is initially issued after June 25, 1999, or (3)
13 the first riverboat gambling operations conducted by a
14 licensed manager on behalf of the State under Section 7.3,
15 whichever comes first, shall be paid, subject to appropriation
16 from the General Assembly, from the State Gaming Fund to each
17 home rule county with a population of over 3,000,000
18 inhabitants for the purpose of enhancing the county's criminal
19 justice system.

20 (c-20) Each year the General Assembly shall appropriate
21 from the General Revenue Fund to the Education Assistance Fund
22 an amount equal to the amount paid to each home rule county
23 with a population of over 3,000,000 inhabitants pursuant to
24 subsection (c-15) in the prior calendar year.

25 (c-21) After the payments required under subsections (b),
26 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), and (c-4) have

1 been made, an amount equal to 0.5% of the adjusted gross
2 receipts generated by the owners licensee under paragraph (1)
3 of subsection (e-5) of Section 7 shall be paid monthly,
4 subject to appropriation from the General Assembly, from the
5 State Gaming Fund to the home rule county in which the owners
6 licensee is located for the purpose of enhancing the county's
7 criminal justice system.

8 (c-22) After the payments required under subsections (b),
9 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), (c-4), and
10 (c-21) have been made, an amount equal to 2% of the adjusted
11 gross receipts generated by the owners licensee under
12 paragraph (5) of subsection (e-5) of Section 7 shall be paid,
13 subject to appropriation from the General Assembly, from the
14 State Gaming Fund to the home rule county in which the owners
15 licensee is located for the purpose of enhancing the county's
16 criminal justice system.

17 (c-25) From July 1, 2013 and each July 1 thereafter
18 through July 1, 2019, \$1,600,000 shall be transferred from the
19 State Gaming Fund to the Chicago State University Education
20 Improvement Fund.

21 On July 1, 2020 and each July 1 thereafter, \$3,000,000
22 shall be transferred from the State Gaming Fund to the Chicago
23 State University Education Improvement Fund.

24 (c-30) On July 1, 2013 or as soon as possible thereafter,
25 \$92,000,000 shall be transferred from the State Gaming Fund to
26 the School Infrastructure Fund and \$23,000,000 shall be

1 transferred from the State Gaming Fund to the Horse Racing
2 Equity Fund.

3 (c-35) Beginning on July 1, 2013, in addition to any
4 amount transferred under subsection (c-30) of this Section,
5 \$5,530,000 shall be transferred monthly from the State Gaming
6 Fund to the School Infrastructure Fund.

7 (d) From time to time, through June 30, 2021, the Board
8 shall transfer the remainder of the funds generated by this
9 Act into the Education Assistance Fund.

10 (d-5) Beginning on July 1, 2021, on the last day of each
11 month, or as soon thereafter as possible, after all the
12 required expenditures, distributions, and transfers have been
13 made from the State Gaming Fund for the month pursuant to
14 subsections (b) through (c-35), at the direction of the Board,
15 the Comptroller shall direct and the Treasurer shall transfer
16 \$22,500,000, along with any deficiencies in such amounts from
17 prior months in the same fiscal year, from the State Gaming
18 Fund to the Education Assistance Fund; then, at the direction
19 of the Board, the Comptroller shall direct and the Treasurer
20 shall transfer the remainder of the funds generated by this
21 Act, if any, from the State Gaming Fund to the Capital Projects
22 Fund.

23 (e) Nothing in this Act shall prohibit the unit of local
24 government designated as the home dock of the riverboat from
25 entering into agreements with other units of local government
26 in this State or in other states to share its portion of the

1 tax revenue.

2 (f) To the extent practicable, the Board shall administer
3 and collect the wagering taxes imposed by this Section in a
4 manner consistent with the provisions of Sections 4, 5, 5a,
5 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, and 10 of
6 the Retailers' Occupation Tax Act and Section 3-7 of the
7 Uniform Penalty and Interest Act.

8 (Source: P.A. 102-16, eff. 6-17-21; 102-538, eff. 8-20-21;
9 102-689, eff. 12-17-21; 102-699, eff. 4-19-22; 103-8, eff.
10 6-7-23.)

11 Section 45. The Sports Wagering Act is amended by changing
12 Section 25-25 as follows:

13 (230 ILCS 45/25-25)

14 Sec. 25-25. Sports wagering authorized.

15 (a) Notwithstanding any provision of law to the contrary,
16 the operation of sports wagering is only lawful when conducted
17 in accordance with the provisions of this Act and the rules of
18 the Illinois Gaming Board and the Department of the Lottery.

19 (b) A person placing a wager under this Act shall be at
20 least 21 years of age.

21 (c) A licensee under this Act may not accept a wager on a
22 minor league sports event.

23 (d) Except as otherwise provided in this Section, a
24 licensee under this Act may not accept a wager for a sports

1 event involving an Illinois collegiate team.

2 (d-5) Beginning on December 17, 2021 (the effective date
3 of Public Act 102-689) ~~this amendatory Act of the 102nd~~
4 ~~General Assembly~~ until July 1, 2026 ~~2024~~, a licensee under
5 this Act may accept a wager for a sports event involving an
6 Illinois collegiate team if:

7 (1) the wager is a tier 1 wager;

8 (2) the wager is not related to an individual
9 athlete's performance; and

10 (3) the wager is made in person instead of over the
11 Internet or through a mobile application.

12 (e) A licensee under this Act may only accept a wager from
13 a person physically located in the State.

14 (f) Master sports wagering licensees may use any data
15 source for determining the results of all tier 1 sports
16 wagers.

17 (g) A sports governing body headquartered in the United
18 States may notify the Board that it desires to supply official
19 league data to master sports wagering licensees for
20 determining the results of tier 2 sports wagers. Such
21 notification shall be made in the form and manner as the Board
22 may require. If a sports governing body does not notify the
23 Board of its desire to supply official league data, a master
24 sports wagering licensee may use any data source for
25 determining the results of any and all tier 2 sports wagers on
26 sports contests for that sports governing body.

1 Within 30 days of a sports governing body notifying the
2 Board, master sports wagering licensees shall use only
3 official league data to determine the results of tier 2 sports
4 wagers on sports events sanctioned by that sports governing
5 body, unless: (1) the sports governing body or designee cannot
6 provide a feed of official league data to determine the
7 results of a particular type of tier 2 sports wager, in which
8 case master sports wagering licensees may use any data source
9 for determining the results of the applicable tier 2 sports
10 wager until such time as such data feed becomes available on
11 commercially reasonable terms; or (2) a master sports wagering
12 licensee can demonstrate to the Board that the sports
13 governing body or its designee cannot provide a feed of
14 official league data to the master sports wagering licensee on
15 commercially reasonable terms. During the pendency of the
16 Board's determination, such master sports wagering licensee
17 may use any data source for determining the results of any and
18 all tier 2 sports wagers.

19 (h) A licensee under this Act may not accept wagers on a
20 kindergarten through 12th grade sports event.

21 (Source: P.A. 102-689, eff. 12-17-21; 103-4, eff. 5-31-23.)

22 Section 99. Effective date. This Act takes effect upon
23 becoming law."